

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Taylor Community School Corp (3460)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$8,055,249	53.2%	\$7,270,018	49.4%	\$6,465,991	47.0%	\$6,513,231	47.0%
Student Instructional Support	\$1,205,786	8.0%	\$1,295,221	8.8%	\$1,236,385	9.0%	\$1,345,810	9.7%
Overhead and Operational Nonoperational	\$3,049,606	20.1%	\$3,287,772	22.3%	\$3,454,671	25.1%	\$3,305,050	23.9%
Nonoperational	\$2,835,884	18.7%	\$2,861,920	19.4%	\$2,606,993	18.9%	\$2,680,458	19.4%
Grand Total	\$15,146,525		\$14,714,931		\$13,764,041		\$13,844,548	

Student Instructional Expenditures (Academic Achievement plus Support)

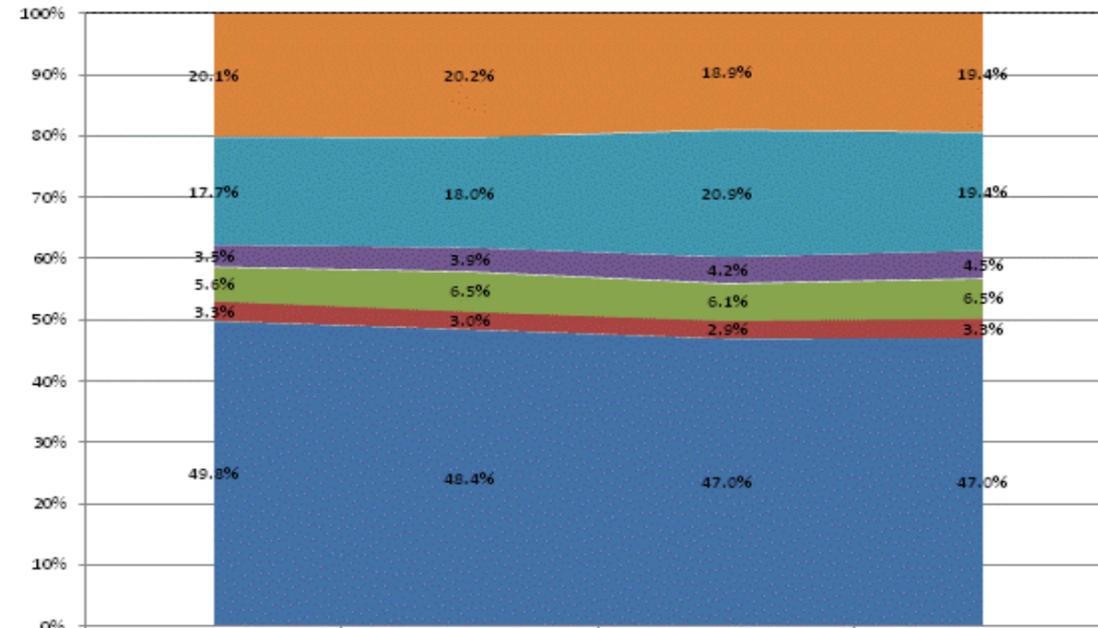
FY 2006
61.1%

FY 2009
58.2%

FY 2013
56.0%

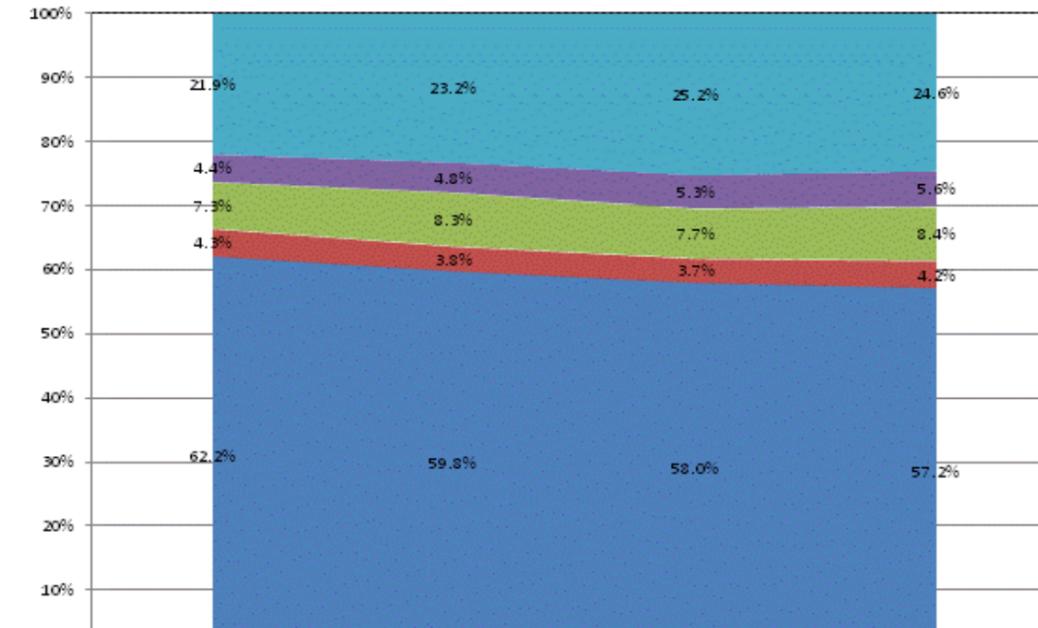
FY 2014
56.8%

All Expenditures



Non-Operational	20.1%	20.2%	18.9%	19.4%
Other Overhead and Operational	17.7%	18.0%	20.9%	19.4%
Corporation Administration	3.5%	3.9%	4.2%	4.5%
School Administration	5.6%	6.5%	6.1%	6.5%
Other Student Instructional Support	3.3%	3.0%	2.9%	3.3%
Student Academic Achievement	49.8%	48.4%	47.0%	47.0%

Operational Expenditures Only



Other Overhead and Operational	21.9%	23.2%	25.2%	24.6%
Corporation Administration	4.4%	4.8%	5.3%	5.6%
School Administration	7.3%	8.3%	7.7%	8.4%
Other Student Instructional Support	4.3%	3.8%	3.7%	4.2%
Student Academic Achievement	62.2%	59.8%	58.0%	57.2%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$43,689	\$39,319	\$313,137	\$291,242	> 500%	> 500%	-7%
11100 Regular Programs; Elementary	\$1,901,192	\$2,205,470	\$1,630,570	\$1,730,164	-9%	-22%	6%
11200 Regular Programs; Middle/Junior High	\$1,262,954	\$1,352,497	\$1,104,400	\$1,017,760	-19%	-25%	-8%
11300 Regular Programs; High School	\$1,697,883	\$1,913,472	\$1,667,171	\$1,642,366	-3%	-14%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$359	\$0	\$0	N/A	-100%	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$40,000	\$36,045	\$27,330	\$30,245	-24%	-16%	11%
11590 Other Vocational Education Programs	\$0	\$4,999	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$13,138	\$59,140	\$37,628	\$28,800	119%	-51%	-23%
12350 Physical Impairment; Homebound	\$0	\$0	\$8,352	\$0	N/A	N/A	-100%
12520 Culturally Different; Compensatory	\$2,000	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$24,712	\$40,526	\$83,514	\$96,286	290%	138%	15%
12900 Other Special Programs	\$670,190	\$977,842	\$790,975	\$859,202	28%	-12%	9%
14100 Summer School Programs; Elementary	\$0	\$13,352	\$7,256	\$10,257	N/A	-23%	41%
14200 Summer School Programs; Middle/Junior High School	\$0	\$10,825	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$24,460	\$18,418	\$11,583	\$11,407	-53%	-38%	-2%
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$2,122	\$5,623	N/A	N/A	165%
16100 Remediation Testing	\$37,959	\$10,920	\$3,215	\$3,360	-91%	-69%	5%
16200 Preventive Remediation	\$0	\$20,990	\$19,954	\$31,008	N/A	48%	55%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$94,006	\$59,181	\$84,430	\$98,678	5%	67%	17%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$20,096	\$19,470	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$9,194	\$5,171	\$211	N/A	-98%	-96%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,135	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$2,761	\$600	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,519	\$7,006	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$133,750	\$131,125	\$120,442	\$100,615	-25%	-23%	-16%
22230 Library/Media Services; Audiovisual	\$3,782	\$2,544	\$2,263	\$2,294	-39%	-10%	1%
22250 Library/Media Services; Computer Assisted Instruction Services	\$2,373	\$1,760	\$115,551	\$147,000	> 500%	> 500%	27%
22290 Library/Media Services; Other Educational Media Services	\$2,859	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$128,580	\$115,596	\$165,290	\$157,293	22%	36%	-5%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$67,328	\$51,184	N/A	N/A	-24%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$176,464	\$155,354	\$162,111	\$145,622	-17%	-6%	-10%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$36	\$0	\$0	\$0	-100%	N/A	N/A
25550 Textbooks for Rent or Resale; Direction of Resale Service	\$35,079	\$64,013	\$36,199	\$52,614	50%	-18%	45%
26497 2007 Account Code - Teachers Retirement Fund	\$366,711	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,690,329	\$7,270,018	\$6,465,991	\$6,513,231	-3%	-10%	1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$390	\$0	\$0	N/A	-100%	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$21,445	\$29,001	\$16,411	\$14,181	-34%	-51%	-14%
21220 Guidance Services; Counseling Services	\$165,237	\$228,418	\$155,840	\$158,771	-4%	-30%	2%
21250 Guidance Services; Records Maintenance	\$51,699	\$62,456	\$65,582	\$61,738	19%	-1%	-6%
21340 Health Services; Nurse Services	\$61,338	\$89,056	\$94,236	\$91,450	49%	3%	-3%
21390 Health Services; Other Health Services	\$0	\$4,525	\$4,640	\$35,880	N/A	> 500%	> 500%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$57,044	\$60,580	\$66,264	\$88,117	54%	45%	33%
21910 Other Support Services, Students; Service Area Direction	\$120	\$58	\$0	\$0	-100%	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$2,703	\$3,043	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$627,905	\$817,693	\$833,412	\$895,673	43%	10%	7%
24900 Other Support Services, School Administration	\$493	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$987,984	\$1,295,221	\$1,236,385	\$1,345,810	36%	4%	9%

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Overhead and Operational							
23110 Board of Education; Service Area Direction	\$17,240	\$14,614	\$14,797	\$14,237	-17%	-3%	-4%
23150 Board of Education; Legal Services	\$17,139	\$4,128	\$12,993	\$4,955	-71%	20%	-62%
23160 Board of Education; Promotion Expenses	\$11,435	\$3,279	\$7,704	\$6,364	-44%	94%	-17%
23190 Board of Education; Other Governing Body Services	\$19,295	\$16,966	\$18,052	\$21,290	10%	25%	18%
23210 Executive Administration; Office of The Superintendent	\$274,743	\$427,796	\$509,043	\$468,720	71%	10%	-8%
23220 Executive Administration; Community Relations	\$0	\$669	\$117	\$0	N/A	-100%	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$779	\$857	\$674	\$1,060	36%	24%	57%
23290 Executive Administration; Other Executive Administration Services	\$2,787	\$277	\$10,128	\$8,335	199%	> 500%	-18%
25120 Fiscal Services; Service Area Direction	\$1,845	\$1,475	\$0	\$0	-100%	-100%	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$1,200	\$1,200	N/A	N/A	0%
25160 Fiscal Services; Financial Accounting	\$4,271	\$0	\$0	\$82,405	> 500%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,614	\$2,356	\$1,508	\$4,790	197%	103%	218%
25192 Other Fiscal Services; Petty Cash	\$0	\$600	\$300	\$300	N/A	-50%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$823	\$1,730	-\$47	\$950	15%	-45%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$5,189	\$6,282	N/A	N/A	21%
25920 Ditch Assessments	\$160	\$441	\$483	\$536	235%	22%	11%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$980,921	\$1,153,742	\$1,072,434	\$1,112,489	13%	-4%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$38,541	\$47,793	\$47,765	\$47,132	22%	-1%	-1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$184,982	\$197,296	\$224,162	\$194,009	5%	-2%	-13%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,203	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$23,663	\$22,401	\$27,520	\$25,449	8%	14%	-8%
26700 Operation and Maintenance of Plant Services; Insurance	\$108,471	\$62,170	\$62,279	\$41,226	-62%	-34%	-34%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,100	\$450	\$450	\$450	-59%	0%	0%
27200 Student Transportation; Monitoring Services	\$1,512	\$2,195	\$1,063	\$1,218	-19%	-45%	15%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$67,943	\$73,878	\$103,366	\$123,135	81%	67%	19%
27400 Student Transportation; Purchase of School Buses	\$118,670	\$83,476	\$101,398	\$60,816	-49%	-27%	-40%
27500 Student Transportation; Insurance on Buses	\$4,611	\$4,290	\$5,700	\$7,400	60%	72%	30%
27700 Student Transportation; Contracted Transportation Services	\$282,221	\$312,414	\$334,208	\$305,813	8%	-2%	-8%
27900 Student Transportation; Other Student Transportation Services	\$185,368	\$242,792	\$229,270	\$212,943	15%	-12%	-7%
31100 Food Services Operations; Service Area Direction	\$65,521	\$101,745	\$124,782	\$107,304	64%	5%	-14%
31200 Food Services Operations; Food Preparation and Dispensing	\$372,997	\$477,791	\$503,793	\$397,244	7%	-17%	-21%
31900 Other Food Services	\$26,949	\$30,152	\$34,340	\$46,998	74%	56%	37%
Overhead and Operational Total	\$2,816,803	\$3,287,772	\$3,454,671	\$3,305,050	17%	1%	-4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$30	\$0	\$744	\$209	> 500%	N/A	-72%
33300 Civic Services	\$4,009	\$1,088	\$3,131	\$791	-80%	-27%	-75%
33400 Athletic Coaches	\$157,994	\$99,026	\$116,605	\$100,036	-37%	1%	-14%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$2,490	\$400	\$1,250	N/A	-50%	213%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$239,223	\$148,419	\$64,503	\$61,275	-74%	-59%	-5%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$20,563	\$39,492	\$9,443	\$19,843	-3%	-50%	110%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$154,924	\$140,171	\$100,504	\$143,483	-7%	2%	43%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$17,386	\$16,536	\$8,945	\$20,835	20%	26%	133%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$135,405	\$300,890	\$102,949	\$98,393	-27%	-67%	-4%
51100 Debt Services; Principal on Debt; Bonds	\$235,000	\$260,000	\$315,000	\$325,000	38%	25%	3%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$10,337	\$25,976	\$81,286	\$86,543	> 500%	233%	6%
52100 Debt Services; Interest on Debt; Bonds	\$152,415	\$126,284	\$75,399	\$59,713	-61%	-53%	-21%
52200 Debt Services; Interest on Debt; Temporary Loans	\$40,905	\$49,350	\$4,331	\$2,694	-93%	-95%	-38%
52400 Debt Services; Interest on Debt; School Bus Loans	-\$1,685	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,633,500	\$1,647,500	\$1,661,500	\$1,663,000	2%	1%	0%

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53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$54,653	\$58,491	N/A	N/A	7%
54200 Common School Fund; Principal	\$0	\$0	\$0	\$30,285	N/A	N/A	N/A
54250 Common School Fund; Interest	\$0	\$0	\$0	\$2,017	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$850	\$4,700	\$7,600	\$6,600	> 500%	40%	-13%
Nonoperational Total	\$2,800,855	\$2,861,920	\$2,606,993	\$2,680,458	-4%	-6%	3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$155,728	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$594,263	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$28,494	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$769,795	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,509	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$291,768	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,850,555	\$0	\$0	\$0	N/A	N/A	N/A